



JAMAICA

TAX ADMINISTRATION JAMAICA  
THE COMMISSIONER GENERAL'S EXECUTIVE OFFICE  
DONALD SANGSTER BUILDING, 6<sup>TH</sup> FLOOR  
116 EAST STREET  
KINGSTON

ANY REPLY OF SUBSEQUENT REFERENCE SHOULD BE  
ADDRESSED TO THE **COMMISSIONER GENERAL** AND  
THE FOLLOWING REFERENCE NUMBER QUOTED

**TEL: (876) 922-3470-9**

Email: [communications@taj.gov.jm](mailto:communications@taj.gov.jm)

**Website:** [www.jamaicatax.gov.jm](http://www.jamaicatax.gov.jm)

**Facebook:** [www.facebook.com/jamaicatax](http://www.facebook.com/jamaicatax)

**Twitter:** @jamaicatax

Dear Customer:

## CONGRATULATIONS!

Tax Administration Jamaica (TAJ) congratulates you on the registration of your business name/ incorporation of your company. We wish you success in this undertaking. We would also like to welcome you to Jamaica's tax system. Customer-centricity is one of our core values as we strive to serve you even better. Therefore, TAJ is happy to provide all the requisite service, education and assistance to facilitate your full compliance as you make your contribution to nation building.

As a company or individual carrying out business activities you are likely to have one or more of the following tax obligations.

- Company Income Tax (CIT) – companies are required to file Estimated Income Tax Returns (IT07) and make payments every quarter (15<sup>th</sup> March; 15<sup>th</sup> June; 15<sup>th</sup> September; 15<sup>th</sup> December); the Final Annual Return is due on or before the 15<sup>th</sup> March.
- Individual Income Tax (IIT) – individuals are required to file Estimated Income Tax Returns (S04A) and make payments every quarter (15<sup>th</sup> March; 15<sup>th</sup> June; 15<sup>th</sup> September; 15<sup>th</sup> December); the Final Annual Return (S04) is due on or before the 15<sup>th</sup> March.

***Your first Final Annual Income Tax Return is due 15<sup>th</sup> March following the first twelve months' period of your date of incorporation (companies) or the date you commence trading (individuals). Estimated Tax Declarations are based on chargeable or statutory incomes of the previous year, or on a projected basis if the income is likely to be less.***

- Pay As You Earn (PAYE) - if you are an employer, you will be required to submit an Employers Monthly Statutory Remittance (S01) and remit all taxes deducted to the Commissioner, within fourteen (14) days of the end of each month; and to file an Employers Annual Return (S02) on or before the 31<sup>st</sup> March.

- General Consumption Tax (GCT) – individuals and companies carrying out taxable activities are required to be explicitly registered for this tax type. Currently there is a Ten Million Dollars (\$10,000,000.00) threshold taxpayers are required to reach before being registered; however, taxpayers below that threshold may still seek to be registered if they so desire. A registered taxpayer is expected to file a return on the last working day of each month as it relates to the previous month's business activities.

*All taxpayers are advised to electronically file the required returns/obligations on time and to pay all amounts declared, choosing any of several available options, by the stipulated due dates to avoid the imposition of interest, surcharge and penalties.*

You will find our website to be very useful and informative. Additionally, you will enjoy the convenience that our on-line platform provides as it allows you to apply for GCT Registration, Tax Compliance Certificates, make payments, file all tax returns and declarations and so much more.

We would like to introduce you to our Customer Care Centre where you will be able to engage with informed and courteous agents ready and waiting to serve you. They may be contacted at 888-TAX-HELP (local), at 1-888-GO-JATAX (1-888-465-2829) from the USA or email [taxhelp@taj.gov.jm](mailto:taxhelp@taj.gov.jm).

Our taxpayer education teams located in our Revenue Service Centres are fully equipped to guide, direct and assist as you navigate the tax space through taxpayer advisories, webinars, seminars and workshops.

Again, congratulations and welcome. We are looking forward to cordial and regular interactions as we strive to serve you.

Yours sincerely,

Ainsley Powell  
Commissioner General